

2005

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Minister for Racing and Gaming)

Gaming Machine Amendment Bill 2005 (No 2)

A Bill for

An Act to amend the *Gaming Machine Act 2004*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

1 **1 Name of Act**

2 This Act is the *Gaming Machine Amendment Act 2005 (No 2)*.

3 **2 Commencement**

4 (1) This Act (other than section 6) commences on 1 July 2005.

5 *Note* The naming and commencement provisions automatically commence on
6 the notification day (see Legislation Act, s 75 (1)).

7 (2) Section 6 commences on 1 July 2007.

8 **3 Legislation amended**

9 This Act amends the *Gaming Machine Act 2004*.

10 **4 Eligible clubs**
11 **Section 146 (d) (ii)**

12 *omit*

13 9

14 *insert*

15 3

16 **5 Gaming machine tax**
17 **Section 159 (2) and (3)**

18 *substitute*

19 (2) The rate at which gaming machine tax is payable in relation to a
20 month is the prescribed percentage for the month.

21 (3) In this section:

22 *prescribed percentage*, for a month, means—

23 (a) in relation to a licensee that is a club—

- 1 (i) for the part of the gross revenue of the club for the month
2 that is less than \$15 000—nil; and
- 3 (ii) for the part of the gross revenue of the club for the month
4 that is \$15 000 or more but less than \$25 000—15%; and
- 5 (iii) for the part of the gross revenue of the club for the month
6 that is \$25 000 or more but less than \$50 000—16%; and
- 7 (iv) for the part of the gross revenue of the club for the month
8 that is \$50 000 or more—18%; or
- 9 (b) in relation to a licensee that is a not a club—25.9%; or
- 10 (c) in any other case—100%.

11 **6 Section 159 (3), definition of *prescribed percentage*,**
12 **paragraph (a) (iii) and (iv) (as amended)**

13 *substitute*

- 14 (iii) for the part of the gross revenue of the club for the month
15 that is \$25 000 or more but less than \$50 000—17%; and
- 16 (iv) for the part of the gross revenue of the club for the month
17 that is \$50 000 or more—21%; or

18 **7 Tax adjustment in relation to GST for clubs**
19 **New section 160 (5) and (6)**

20 *insert*

- 21 (5) This section applies in relation to a licensee's liability for a global
22 GST amount only if the liability was incurred before 1 July 2005.
- 23 (6) This section expires on 1 February 2006.

24 **8 Dictionary, definition of *commission***

25 *substitute*

26 ***commission*** means the gambling and racing commission.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 2005.

2 Notification

Notified under the Legislation Act on 2005.

3 Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.

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